

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4  
5 By: Representative Jett

# A Bill

HOUSE BILL 1561

## For An Act To Be Entitled

8 AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT TO  
9 ALLOW FOR THE RELEASE OF TAX INFORMATION TO  
10 BANKRUPTCY TRUSTEES AND EMPLOYEES OF BANKRUPTCY  
11 TRUSTEES; AND FOR OTHER PURPOSES.

## Subtitle

15 TO AMEND THE ARKANSAS TAX PROCEDURE ACT  
16 TO ALLOW FOR THE RELEASE OF TAX  
17 INFORMATION TO BANKRUPTCY TRUSTEES AND  
18 EMPLOYEES OF BANKRUPTCY TRUSTEES.

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

23 SECTION 1. Arkansas Code § 26-18-303(b)(20), concerning exceptions to  
24 the confidential and privileged nature of tax records, is amended to read as  
25 follows:

26 (20) Disclosure ~~to the office of a standing Chapter 13~~  
27 ~~bankruptcy trustee, upon the request of the trustee, whether or not a~~  
28 ~~taxpayer filed a state tax return for all taxable periods ending during the~~  
29 ~~four-year period ending on the date of the filing of a petition for relief~~  
30 ~~under Chapter 13 of Title 11 of the United States Code~~ of information to a  
31 bankruptcy trustee or to an employee of a bankruptcy trustee;

